

Business Plan Proposal For Meal Plan (MBH – Make your Body Healthy)

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Introduction

The recent pandemic that caused health worries and anxieties to people and has brought various reactions. One of which is how to take care of one's health and body. According to Cuiyan Wang (2021) The COVID-19 pandemic impacted the livelihood, economy, well-being and physical aspect of people around the world. The research presented that the health status and mental status during the pandemic in Asia affected stress, depression and anxiety scale of their mental health and physical health. An estimated 4479 Asians have been tested on physical symptoms, questionnaire, health service utilization and their mental health shows most of them would spend their time outside doing physical activities (Wang, 2021). Which today, most fitness establishments and facilities have lifted a ban. Most people would want to exercise and consume nutritious supplements to protect their body and improve their physical attributes.

In response to the health concerns and demands of the people, this business plan study proposed a kind of business addressing the physical health of the people particularly, the Filipinos. This health business plan is a small enterprise, with its business name MBH (Make your Body Health) with a business address located at the central part of Luzon (Metro Manila). The enterprise is a partnership organization. The products and services that MBH offers are meal plans for clients who want to pursue a healthy lifestyle that indicates how many calories they intake per meal and their matter of preferences on what type of food they would eat during pre-workout, post-workout and snacks.

The purpose of this paper is to determine if a healthy lifestyle would be important in today's time even if you have a limited budget per meal everyday. The business plan proposal shall respond to the following statement of the problems:

1. Whether or not the business plan proposal is feasible given all the data as mentioned in the foregoing discussion below?
2. Whether or not the business plan proposal will sustain its operation in the long-term?

Research Method

This study will adopt the case study method using a single holistic approach. According to Crowe (2011) the case study shows well-rounded explorations, in-depth approaches in real-life settings that connect issues in the study. The value in this study shows the field of business, policy and law and by some means health service related.

A. Business Concept

According to Indeed Editorial Team (2021), business concept describes how a new idea is being developed and constructed, business initiative and other releases of new products in the consumer market. The business concept of MBH is a small business concept. This business acts as the sole provider of goods and services, and it corresponds to the buyers wanting what they are buying. The concept flows of how the business would work through

a mind map that covers the core idea of the business, the vision and mission and the business name logo.

I. Business Idea

The group constructed an idea from each of the members for their first meeting. The first meeting talked about what their business proposal was done last school year and that today would be the continuation of the business proposal. The group discusses each of their business such as milk tea, gym, and snacks bar. Later on, the group decided in the second meeting they would be choosing an idea of a snack bar but in a different method, which is Meal Plan. This leads to the third meeting where we finalize our decision and continue the idea of a Meal plan. During the third meeting, we discuss the products we can produce. What is the target market? What is the transaction for the products and what we can see from this in the future? The fourth meeting was a continuation of the last meeting in which all of the questions were answered. In our last meeting, we finally decided that we would pursue this business idea that talks about the Make your Body Healthy (MBH) Meal plan.

Most of our meetings are done in a classroom where we seek consultation from our facilitator and also we use social media for our communication if certain areas need to be changed in the business proposal.

II. Mission and Vision

MISSION

To prepare and serve balanced meals to our target market who desires good health; and to have a substantial impact on everyone who seeks a significant body glow.

VISION

MBH will help in contributing to the society that embraces a deeper understanding of wellness and happiness. In doing so, we will offer different variants of meals that prescribe nutrition, healthcare, and contentment.

CORE VALUES

Our business is anchored on empathy, awareness, knowledge and inclusivity.

III. Business Name / Logo / Trademark

MAKE YOUR BODY HEALTHY



MBH stands for Make Body Healthy. We chose a colorful and pleasing design for the logo because it creates a calm and welcoming effect on the consumer. MBH logo has a spoon and fork, human body, and fitness graphic that symbolizes the main component or function of our business "Make Body Healthy" which offers a health service that helps clients to maintain a healthy body by providing quality meal plans. The color used in our logo is inspired by the color chart of phytonutrients which are believed to be beneficial to human health and promote positive health effects. Based on phytonutrient components, Fruits and vegetables are categorized by 5 colors: blue, green, white, yellow, and red. Through these ideas that we gathered, we created a symbolic and meaningful logo of Make Body Healthy. We chose a circle logo shape because it is a common and popular logo that will be used by different companies or businesses. We believe that the circle logo is round and softer than the other shape.

B. Marketing Plan

According to Chen (2022) A marketing plan is a written document that outlines the advertising strategy that an institution will put into action to generate sales and meet its target market. A marketing plan describes the engagement and public advertisements that are going to be carried out during a specific timespan. It also clarifies how the business will assess the impact that these approaches have. The goal of MBH is to reach its target market through the use of social media platforms such as Facebook, Instagram, Tiktok, etc.

The main consumers that MBH targets are the universities around Marikina, fitness enthusiasts, athletes who participate in various sports, as well as those who simply want to live a healthy lifestyle.

I. Market / Industry Overview

MBH primarily operates and competes in the health food industry. According to the Asia Pacific food industry (n.d.), Filipino consumers are becoming more health conscious, with 56% of all those questioned stating that they consume a nutritious diet most of the time. Whereas the majority of individuals have declared an interest in wanting to adopt more nutritious eating habits, a significant proportion of consumers also believe that food businesses should actively alter their product designs and recipes to assist people in making and maintaining these lifestyle changes. The results also emphasize the industry's chance to establish a healthier eating environment for consumers, a direction in which a significant number of the sector has begun to modify.

II. Product / Service

MBH's product is considered tangible because the business offers balanced meals that are consumable (touched, smell, see) and is manufactured by the staff and prescribed by the health professional, nutritionist.

III. Unique Selling Proposition

The unique selling proposition of the MBH is **“Live Healthy, Have a Good Body”**. The catchphrase talks about wanting to live as healthy as possible and also having a good body in the process. By doing this, The MBH provides a healthy nutrition meal that is prepared by the main business and also prescribed by the health professional, Nutritionist expert. According to Missouri Department of Health and Senior Services (n.d), eating a balanced meal and being physically active are the two most important things to change your lifestyle to become healthy in any ages. It also benefits people who would want to change their current physical attributes and be resourceful and productive with a healthy body.

IV. Target Market with S&D Analysis

Demand Gap

Projected Supply

5 years projected plan

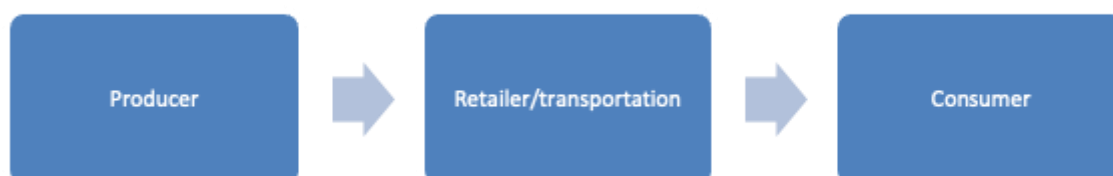
Geographic	Demographic	Psychographic	Behavioral
Social Media, Gym, schools and Senior rehabilitation center	Age :15 – 65 years old Gender : Male, Female and non-binary	Keeping your diet on track without sacrificing the meals that customers crave is easy, economical and convenient.	Single order, Bulk, Prepared Meals, nutritional meals, convenience and

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	Economic Characteristics: Local residence Income Level: Low to upper middle class Location: Philippines, Luzon, Marikina.	Desires: To eat healthy and nutritious meal Goals: To be physically fit	Customized meals.
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V. Distribution Channel (Flowchart)



The distribution channels contain an intermediary where there is consumer market, typical retailer and the producer. Where in the producer are the one producing the goods, Retailer/transportation which mode of transportation that the consumer would want or the producer would suggest. A distribution channel is the flow that a service follows from production until it reaches the final consumer, buyer or client. It also shows the flow of the information and products from producers to consumers. There is also what we called direct distribution channel whereas the manufacturer or producer is selling the services directly to the consumer. On the other hand, when it is indirect the product that they offer changes hands several times between intermediaries before reaching the user or consumer. Indirect means that others might use a retailer or wholesaler to serve as an intermediary. In marketing to make passive income it is an advantage to know the distribution channel as well as the right channel that fits best for the business. Therefore, making the right choice of distribution channel may depend on the product type and their sales target.

VI. SWOT Analysis

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STRENGTH	WEAKNESSES	OPPORTUNITIES	THREATS
Pricing Opportunities	Lack of popularity and familiarity of people	Expand services and products	Rising fixed costs
Good local market knowledge	No branch store	More accessible to people	Weakening supplier relationship
Customer-centric Strategy	Limited human resources	Build brand awareness	Declining economic conditions
High quality Staff	Lack of experience in handling the business	Growing interests regarding health and wellness	Poor ratings on websites

A. SWOT Strategies

STRATEGIES	ACTION PLAN
S/O STRATEGIES: 1. Expanding services and production through pricing opportunities 2. More accessible to people in local market 3. building a brand awareness that customers want and need. 4. staff will have growth interest regarding health and wellness.	Building brand awareness in social media platforms can help benefit interest in terms of health and wellness that would lead to more production and services and ideas that can create opportunities that are accessible to people in the local market.
W/O STRATEGIES: 1. Lack of popularity and familiarity of people in terms of products and services 2. More accessible to store but no physical store 3. Limited human resources can gain connection slowly to build brand awareness 4. lack of experience in handling business but grow people's interest in terms of health and wellness.	Considering no physical store but an online store that is more accessible that people can gain connection through media that benefits the MBH through popularity and familiarity.
S/T STRATEGIES:	With increasing pricing in the market,

1. Rising fixed cost but give pricing opportunities 2. Weakening supplier relationship but have more local market knowledges 3. Declining economic conditioning that will use customer-centric strategy. 4. Poor rating on website but condition and experience of high level staff	supply and demand will be the customer centric strategy that would ease the economic condition and relationship in supplier and market place.
W/T STRATEGIES: 1. lack of popularity could build supply and demand cost 2. weak local relationship but higher knowledge in terms of food market 3. Declining customer economics that depicts the customer centric strategy 4. Poor website but greater experience and conditioning of staff.	In terms of handling social media, MBH would benefit from the experience of what the customer centric strategy would want that would benefit their opinion, wants and preference in the food industry.

C. Organizational Structure & Plan

According to Indeed Editorial Team (2022) organizational development is the intentional, systematic modification of employee behavior or values in order to improve overall growth within a company or organization. It differs from regular corporate operations and workflow improvements in that it follows a rigid procedure that management explains to all employees. A company's organizational structure relates to how work flows through it. It enables groups to collaborate on task management within their respective functions.

By which, MBH applies a line structure, authority flows from top to bottom, and there are no specialized or supportive services. It is the most basic type of organizational structure. A general manager typically oversees and controls the organization's departments, and each department has its own manager with authority over its staff. The departments work independently to support the primary goal of the organization.

I. Key Operations

A. Food handling and preparation

The food handling and preparation would be operated in the kitchen area by a nutritionist and head chef. The head chef would focus more on food handling since he/she handles the

cooking, supplies and quality of the menu that MBH provided. While the nutritionist would be handling the preparation of the meal, since he/she will calculate the equivalent of calories and food components that the customer would prefer and an expert recommendation.

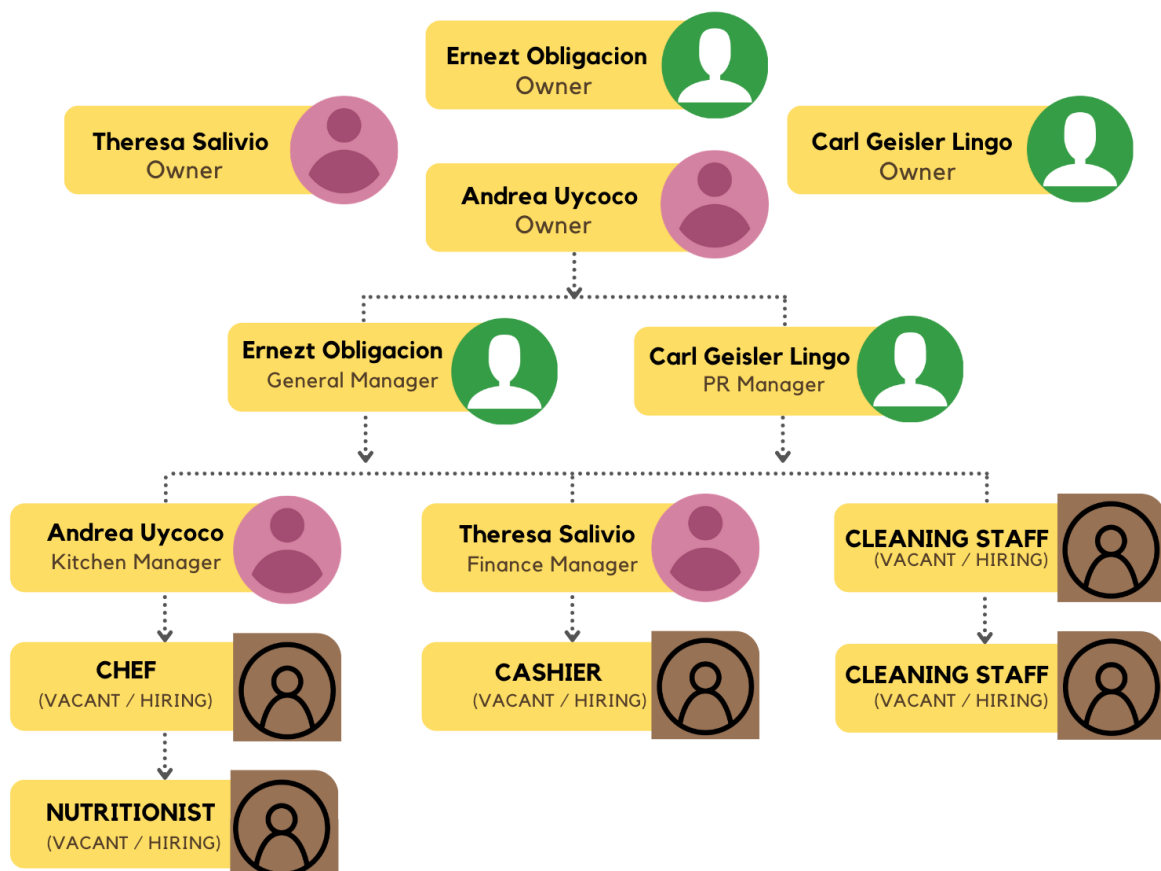
B. Delivery system

The delivery system operation would be managed by the cashier. The cashier would handle the transaction from the client, delivery manage which when and where does the client would want to receive the product. Furthermore, the mode of delivery will consist of two, company transportation and third party delivery (ex. grab).

C. Cleanliness and Sanitation

The Cleanliness and sanitation will be operated by the cleaning staff. The cleaning staff will operate cleaning the facilities and sanitation of the area before and after use of the area. The cleaning staff would go to the area in the earliest time since they first need to clean the working area and the facility itself so that the head chef and nutritionist would be preparing the meal for the clients.

II. Organizational Structure



III. Job Description

➤ Owner/Manager

The manager is responsible for overseeing all the marketing campaigns for MBH. They also implement strategy and ensure that the organization is communicating the right messaging to attract potential customers and build loyal ones.

➤ General Manager

The general manager is expected to see the often on the site because the general manager oversees daily business operations while evaluating performance and productivity. The general manager must acquire these qualifications to execute this job position.

➤ PR Manager

The public relations manager is usually responsible for scheduling employees, training new employees, and hiring new employees. They resolve customer issues to their overall satisfaction. Maintaining an overall management style that follows company best practices. Providing leadership and direction to all employees. Taking disciplinary action when necessary.

➤ Kitchen Manager

The kitchen manager is responsible for the preparation of the product, aside from that they ensure that the workstations are clean and sanitized up to the cookware and utensils used. They must be knowledgeable in decreasing food hazards and safety requirements.

➤ Finance Manager

A finance manager creates and implements financial policies to guarantee operational efficiency. Oversee the preparation and planning of budgets. They maintain the records and receipts for all daily transactions. The need to ensure financial records are kept up-to-date with the latest transactions and changes.

➤ Chef

The chef prepares, and cooks food items to ensure the highest quality service and customer experience. They help keep the kitchen organized and running efficiently. They ensure proper food handling, sanitation and following food storage procedures.

➤ Cashier

Cashier responsibilities include receiving payments and issuing receipts, gift-wrapping packages and keeping track of all cash and credit transactions. To be successful in this role, you should have previous experience in a customer service position and good knowledge of how cash registers operate.

➤ Cleaning staff

Cleaning staff ensures the kitchen is orderly and assists Cooks to prepare and arrange food. Their duties include cleaning the kitchen area, washing dishes and utensils and ensuring that the Cook has everything required to run the kitchen efficiently.

➤ Nutritionist

Nutritionists help our business to maintain a good quality and healthy product. They provide meal planning for our client and conduct food service.

IV. Salaries / Wages / Benefits

Salaries - is fixed regular payment made by a company to an employee, often on a monthly or biweekly basis but commonly expressed as an annual sum, especially to a professional or white-collar worker. MBH will pay employees biweekly to save time and limit the possibility of payroll errors and will compute overtime pay more readily than semi-monthly pay because overtime is based on a workweek. A wage is a payment provided by an employer to an employee for work completed during a certain time period. Wage payments include compensatory payments like minimum wage, prevailing wage, and yearly bonuses, as well as remunerative payments like prizes and tip payouts. Benefits can be really valuable. Medical insurance alone might cost hundreds of dollars every month. That is why it is critical to evaluate perks as part of your complete remuneration package. Make certain you know which ones you will receive. Health insurance is the most significant employee perk for employees. This should come as no surprise given the exorbitant cost of healthcare in the United States.

A. Table of Employees' Salaries / Wages / Benefits

	SALARIES	WAGES	BENEFITS
MANAGERS	P24,200 monthly	P1,210 per day	Public holiday Opportunity to make personnel decisions Help employees develop and improve
NUTRITIONIST	P20,580 monthly	P1029 per day	Weekly rest day Public holiday Short-term disability insurance
CHEF	P18,740 monthly	P937 per day	Weekly rest day Public holiday Short-term disability

			insurance
CASHIER	P13,408 monthly	P638 per day	Weekly rest day Public holiday Short-term disability insurance Health Insurance
CLEANING	P12,435 monthly	P592 per day	Weekly rest day Public holiday Short-term disability insurance Health Insurance

V. Quality and Safety Measures

MBH operates in the food industry; consequently, all employees practice food safety and hygiene. Personnel involved in areas under which foods are produced must maintain excellent personal hygiene and be constantly aware of procedures and factors that could lead to food contamination and cross-contamination. This method includes:

- Wear proper sanitary apparel, which would include gloves, masks, hair net caps, and shoes.
- Never use bare hands to handle foods that are ready to be consumed.
- While preparing meals, do not smoke, spit, sneeze, touch your face or hair, or consume food.
- Hands should be washed, particularly after working with raw meat, both before and after using safety gloves, using the toilet, managing waste, sanitizing, and having physical contact with phones, doorknobs, or cash.
- Must not wear jewelry or wearables.
- Clean surfaces with detergent and hot water. All who come into direct contact with raw meat, uncleaned products, as well as vegetable soil must be thoroughly cleaned and sanitized. For handling raw meats and other ingredients, use separate cutting boards and cutlery.

VI. P / P / E (Properties, Place and Equipment)

Personal Protective Equipment (P/P/E) are a selection of disposable protective equipment that protects the employee and any hazard areas exposed in the workplaces. The P/P/E consists of facemask, alcohol for sanitation of the area. In the kitchen area, before

entering the facility the employee must first sanitize and wash hands on the sanitation area. While inside the kitchen area, the staff must have a facemask, kitchen gloves (disposable), apron, non-slip footwear, and a cooking mouth shield. Furthermore, inside the facilities would be seen a fire extinguisher and fire hazard location that can be seen when customers and staff can be seen in the store.

Properties, Place and Equipment are important in assessing any assets that are necessary for the business operations. The MBH falls in the category of building, equipment and transportation business that is usually used in the business.

Assets: Cash and Cash Equivalents: 2,000,000.00 Inventory: 585,000.00 Delivery Vehicle: 200,000.00 Intangible Assets: 10,000.00 Others: 10,000.00 Total: 2,805,000.00	Liabilities Current Liabilities: Payroll: 136,000.00 Income Tax: 46,500.00 Sales tax: 2,650.00 Total Liabilities: 185,150.00 Fixed Liabilities: n/a
Fixed Assets: Land: Building and Facilities: Furniture: Tools and Kitchen Equipment: Other: 10,000 Total Assets:	Total Liabilities:

VII. Government Regulatory Licenses / Permits

➤ Department of Trade and Industry (DTI)

To give our business a legal identity and the ability to use our business name, we must register it with the DTI. The DTI is in charge of achieving the country's goal of having globally competitive and innovative industries and services that contribute to inclusive growth and job creation.

➤ City/Municipal Permit

The mayor's permit or business permit ensures that your business conforms with all of the ordinances of the city or municipality in which you operate. This is significant since each municipality or city has its own set of rules and regulations.

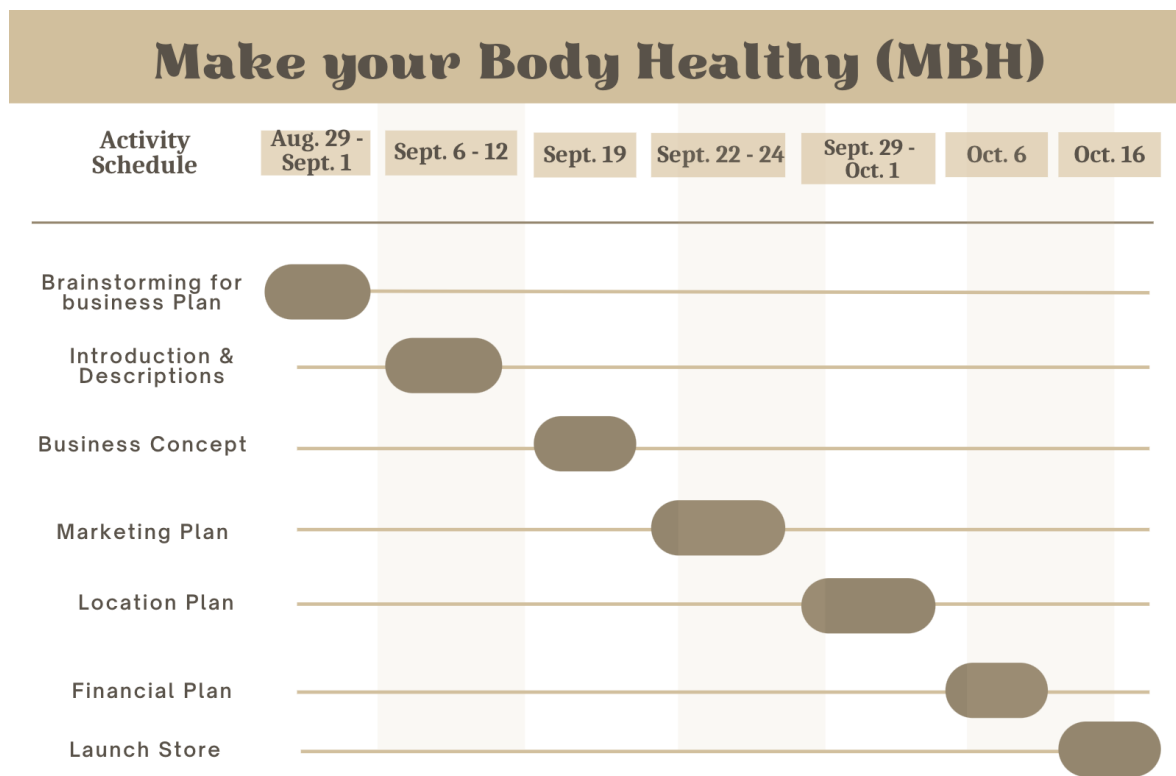
➤ Bureau of Internal Revenue (BIR)

The BIR is the national government regulatory agency in the Philippines that oversees finance, taxation, and monetary policy. It collects internal revenue taxes, fees, and charges for the Philippine government and enforces all forfeitures, penalties, and fines related to tax disputes. It issues a Tax Identification Number (TIN) to businesses that are a partnership, company, or cooperative. If you are a professional or a sole proprietor, your personal TIN appears on your Certificate of Registration. It also specifies the types of taxes you will pay.

➤ Food and Drug Administration (FDA)

The Food and Drug Administration is a federal department of the United States Department of Health and Human Services and the oldest comprehensive consumer protection agency in the world. The FDA is in charge of preserving and promoting public health through regulating and supervising food safety, nutritional supplements, tobacco products, over-the-counter and prescription animal and human drugs, vaccinations, and medical devices, among other things. Furthermore, the FDA is responsible for enhancing public health by accelerating discoveries that make drugs more effective, safer, and less expensive. This permit is important because it ensures the safety, quality, purity, and efficacy of products in order to protect and promote the general public's right to health.

VIII. Gantt Chart



D. Location Plan

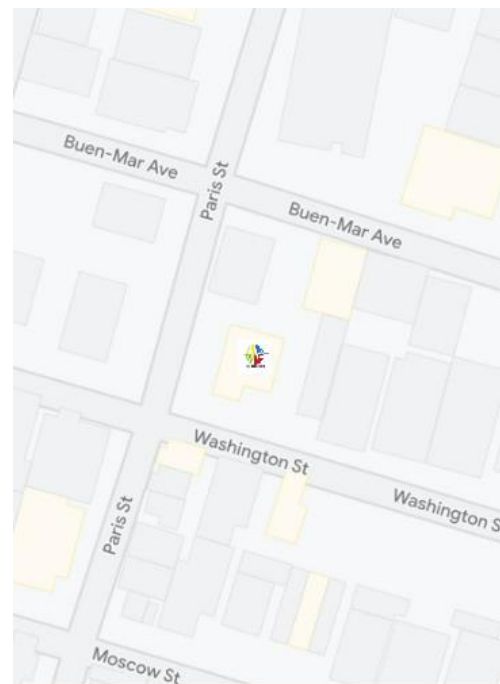
A location plan is a business's strategic plan where it refers to the choice of region or place and the selection of a particular site for setting up a business. In order to make a business as effective as possible we must consider the location because choosing a suitable location will have the most positive impact on the business in the long run. According to Professional Business Plan Experts (2019). "The location and target region of your business play essential roles in the success of your business. This is the only way that you will be able to convince potential investors that you have chosen the right location." Therefore, location decision is really important because it is a long term strategy such as marketing, resource availability and financial strategy. Aside from that, choosing the right location will minimize the sum of all costs affected by the location and will gain sales and benefit future consumers.

I. Vicinity / Location Map

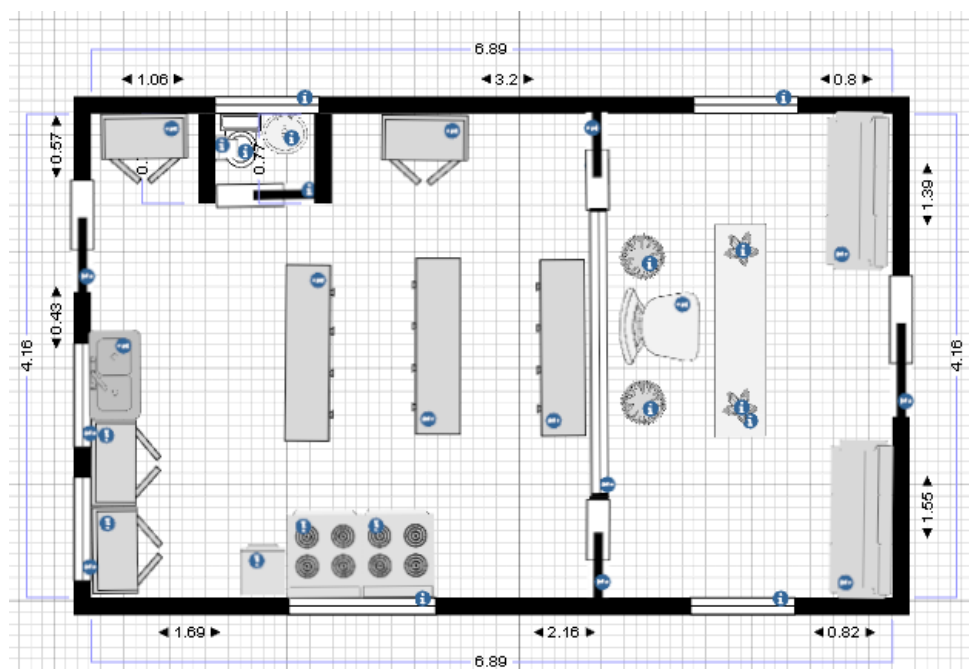
STREET VIEW



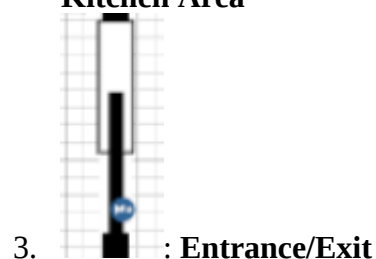
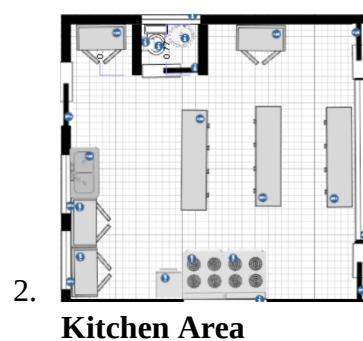
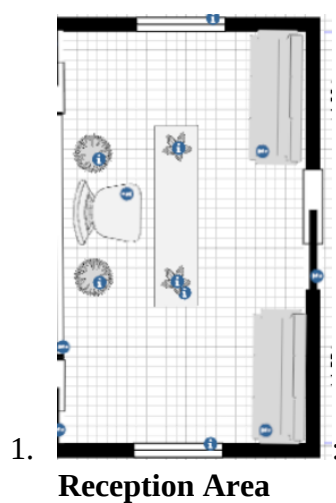
VICINITY

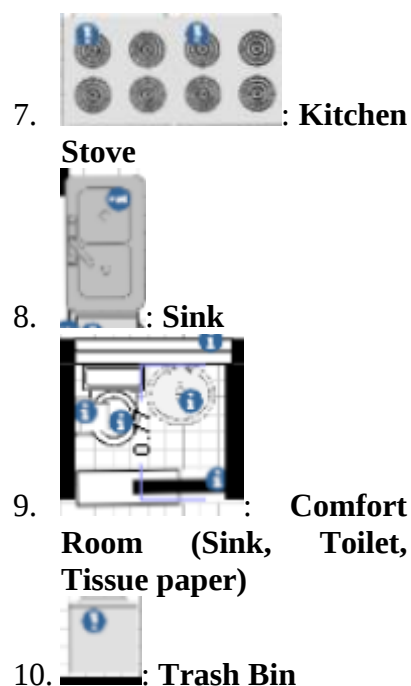
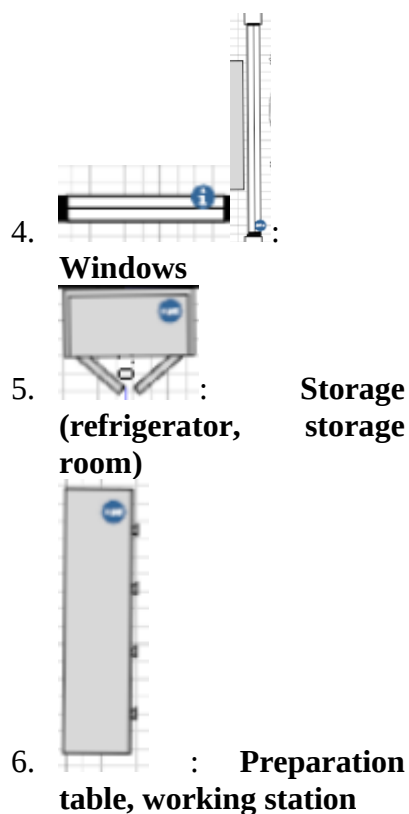


II. Floor Plan



Legend:





III. Cost Estimate of Building Renovation

Estimate Construction Cost for 50 m2			
S. No	Materials	%	Amount of Budget (%)
1	Cement	17.07	P 170,700.00
2	Steel	15.00	P 150,000.00
3	Sand	8.32	P 83,200.00
4	Gravel	5.40	P 54,000.00
5	Finishing	13.77	P 137,700.00
	Bricks		

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	Tiles		
	Color		
6	Fittings	8.00	P 80,000.00
	Windows		
	Doors		
	Plumbing		
	Electrical		
	Sanitary		
Material Cost		67.56	P 675,600.00
Labor Cost		22.44	P 224,400.00
Engineer / Architect		10.00	P 100,000.00
Total Construction Cost Budget			P 1,000,000.00

IV. Building Permit

A building permit grants you legal authorization to begin construction on a building project in line with authorized designs and specifications. According to Jeff Beneke (2002), are legal approvals provided by local government agencies that allow you or your contractor to proceed with a construction or remodeling project on your land. Its purpose is to guarantee that the project plans comply with local land use, zoning, and building standards. A building permit permits you to start working on your home lawfully. A permit demonstrates that your project drawings have been approved and meet all relevant standards. It also gives you peace of mind that your new home or business facility enhancement is safe and legal.

A. Brgy. Clearance

This certificate verifies that you are a good barangay resident with a decent moral character. It also indicates that you have no unfavorable records, which is required in any official transactions. It implies that you are in accordance with the requirements of the local government.

B. Engineering permit

- Environmental Compliance Certificate

The document produced by the DENR-EMB authorizes a planned project to move forward to the next step of project planning, which includes obtaining approvals from other government agencies and LGUs, after which the project can begin implementation.

E. Financial Plan

According to Management Guide (2021) Financial planning is the process of estimating the amount of capital needed and determining who will compete for it. It is the process of developing financial policies for an enterprise's acquisition, investment, and administration of funds. Financial planning is the process of developing objectives, policies, procedures, programs, and budgets for a company's financial activities.

I. General Assumptions

A corporation is a type of business in which a single shareholder or by multiple shareholders who come together to pursue a common goal. They are formed to generate revenue and provide a return to their shareholders, according to their percentage of ownership in the corporation.

MBH is a corporation between the owners. Each shareholder agreed to contribute P500,000 and share profits equally.

Shareholders	Contributed Capital
Lingo,	P500,000.00
Obligacion	500,000.00
Salivio	500,000.00
Uycoco	500,000.00
TOTAL CAPITAL	P2,000,000.00

II. Project Expenses

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The project expenses of MBH includes all costs that covered the renovation of the establishment including the kitchen, receiving area and the office. Purchase of equipment is also expected as an expense to start a business.

Particulars	Amount
Labor	P 224,400.00
Carpentry tools & equipment's	50,000.00
Installation of water, electricity & WIFI	13,500.00
Flooring Installation	50,000.00
Wall fixing & painting	45,000.00
Interior designer	35,000.00
Fixtures & Furnitures	50,000.00
Kitchen equipments	168,850.00
Total Leasehold Rights & Improvements	P636,750

III. Capital Expenditures

MBH has a total capital of P2,000,000.00 to start a business. Shareholders agreed to contribute personal equipment available to minimize the purchase of equipment.

Item	Amount	Life	Annual Depreciation
Vehicle (Motorcycle)	200,000.00	10	20,000.00
Furniture aand Fixture	50,000.00	5	10,000.00
Refrigerator	52,000.00	5	10,400.00
Aircon	24,000.00	5	4,800.00

Steamer	14,000.00	5	2,800.00
Grill	14,000.00	5	2,800.00
Computer	19,600.00	5	3,920.00
Thermal Printer	1,550.00	5	310.00
Stove	19,000.00	5	3,800.00
Fire extinguisher	2,500.00	5	500.00
Microwave	17,300.00	5	3,460.00
Mixer	19,700.00	3	6,570.00
Intangible Assets	10,000.00	10	1,000.00
Total	P443,650		P70,360.00

IV. Cost Per Unit of Product/Pricing

Pre-Workout Menu

Steamed Chicken (Thigh part)

Item	Unit	Quantity	Amount
Chicken	Piece	1	20.00
Water	cup	2	0.50
Pepper	Teaspoon	1	2.00

Onion	Piece	1	4.50
Salt	Teaspoon	1	0.25
Oil	Gram	1	0.75
Container	piece	1	5.00
Utensils	piece	2	1.00
Total Direct Materials			34.00
Direct Labor Cost			
Factory Overhead			8.00
Labor Cost			8.00
Total Direct Labor Cost			16.00
Total Cost per Product			50.00
Mark-up 30%			15
Suggested Price			65.00
Rounded off			65.00

Post-Workout Menu

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Tuna (Broccoli Tuna Sandwich)

Item	Unit	Quantity	Amount
Tuna	cut	2	57
Bread	piece	1	5
Broccoli	Gram	1	8
Mayonnaise	gram	1	2
Tomato	Cut	2	1
Cucumber	cut	2	1
Total Direct Materials			74.00
Direct Labor Cost			
Factory Head			8.00
Labor Cost			8.00
Total Direct Labor Cost			16.00
Total Cost per Product			90.00
Mark-up 30%			27.00
Suggested Price			117.00

Snacks

Fruit Oatmeal Bowl

Item	Unit	Quantity	Amount
Oatmeal	Cup	1	5.00
Banana	Piece	1	5.00
Strawberry	Piece	4	10.00
Blueberry	Piece	3	15.00
Almond Milk	Cup	1	10.00
Raspberry	Piece	5	15.00
Total Direct Materials			60.00
Direct Labor Cost			
Factory Head			9.00
Labor Cost			9.00
Total Direct Labor Cost			18.00
Total Cost per Product			78.00
Mark-up 30%			23.4

Suggested Price			101.4
Rounded off			102.00

Note: All products can change their value depending on the economic cost.

V. Sales Projection

Projected Sales per Products and Services	October (450)	November (600)	December (400)	January (600)
Steamed Chicken	29,250	39,000	26,000	39,000
Tuna Broccoli Sandwich	52,650	70,200	46,800	70,200
Fruit Oatmeal Bowl	45,900	61,200	40,800	61,200

VI. Production Cost

A. Month of October

	DM (Direct Materials)	DLC (Direct Labor Cost)	OHC (Overhead Cost)	Total
Steamed Chicken	15,300.00	884,682.00	14,834.03	914,816.03
Tuna Broccoli Sandwich	33,300.00	884,682.00	14,834.03	932,816.03
Fruit Oatmeal Bowl	27,000.00	884,682.00	14,834.03	926,516.03

B. Month of November

	DM (Direct Materials)	DLC (Direct Labor Cost)	OHC (Overhead Cost)	Total
Steamed Chicken	20,400.00	884,682.00	14,834.03	919,916.03
Tuna Broccoli Sandwich	44,400.00	884,682.00	14,834.03	932,816.03
Fruit Oatmeal Bowl	36,000.00	884,682.00	14,834.03	926,516.03

C. Month of December

	DM (Direct Materials)	DLC (Direct Labor Cost)	OHC (Overhead Cost)	Total
Steamed Chicken	13,600.00	884,682.00	14,834.03	913,116.03
Tuna Broccoli Sandwich	29,600.00	884,682.00	14,834.03	932,816.03
Fruit Oatmeal Bowl	24,000.00	884,682.00	14,834.03	926,516.03

D. Month of January

	DM (Direct Materials)	DLC (Direct Labor Cost)	OHC (Overhead Cost)	Total
Steamed Chicken	20,400.00	884,682.00	14,834.03	919,916.03
Tuna Broccoli Sandwich	44,400.00	884,682.00	14,834.03	932,816.03
Fruit Oatmeal Bowl	36,000.00	884,682.00	14,834.03	926,516.03

VII. Operating Expenses

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Make your Body Healthy

	October	November	December	Quarter 1
Salaries/ Payroll	104,291.00	181,188.00	181,188.00	P 466,667.00
Utilities Expense	25,000.00	25,000.00	25,000.00	75,000.00
Insurance	50,000.00	50,000.00	50,000.00	150,000.00
Office Admin Expense	36,000.00	36,000.00	36,000.00	108,000.00
General Expense	15,000.00	15,000.00	15,000.00	45,000.00
Advertising Expense	60,000.00	60,000.00	60,000.00	180,000.00
Selling Expense	18,000.00	20,000.00	30,000.00	68,000.00
Depreciation	5,863.33	5,863.33	5,863.33	17,589.99
Supplies	10,000.00	20,000.00	20,000.00	50,000.00
Taxes	10,500.00	15,500.00	20,500.00	46,500.00
			Operating Expense	1,206,756.99

VIII. Financing Plan**Make your Body Healthy
Income Statement
Year ended December 31, 2022**

Operating Revenues	P 2,039,889.99
Operating Expenses	1,206,756.99

Operating Income	833,133.00
Non- operating Revenue, Expenses, Gains, Losses	200,000.00
Income before income tax expense	1,033,133.00
Income Tax Expense	258,283.25
Net Income	P 1,291,416.25

IX. Profit of Loss Projection**X. Statement of Financial Position Projection****MBH Company
Balance Sheet
December 31,2022**

Current Assets	
Cash and Cash Equivalents	P 2,500,000.00
Short-term investments	150,000.00
Accounts Receivable	235,000.00
Other Receivables	100,000.00
Inventory	585,000.00
Supplies	50,000.00
Total Current Assets	3,620,000.00
Investments	36,000.00
Property, Plant & Equipment- net	
Land	400,000.00
Building	1,000,000.00

Equipment	168,850.00
Less: Accumulated Depreciation	17,589.99
Property, Plant & Equipment- net	P 1,551,260.01
Intangible Assets	
Goodwill	105,000.00
Other intangible assets	10,000.00
Total Intangible assets	P 115,000.00
Other Assets	P 5,000.00
Total Assets	5,291,260.01
Current Liabilities	
Accounts Payable	P 411,800.00
Accrued compensation and benefits	150,000.00
Income taxes payables	46,500.00
Other Accrued Liabilities	854,110.00
Deferred Revenues	225,850.01
Total Current Liabilities	1,691,260.01
Loans Payable	275,365.00
Notes Payable	877,250.00
Deferred Income Tax	85,000.00

Total Liabilities	2,928,875.00
Common Stock	500,000.00
Retained Earnings	1,250,000.00
Accumulated other comprehensive income	692,385.00
Less: Treasury Stock	(80,000)
Total Stockholder's Equity	2,362,385.00
Total Liabilities and Stockholder's Equity	5,291,260.01

XI. Statement of Changes in Equity

	Share Capital	Retained Earnings	Cumulative changes in fair value	Total
Balance at the 31 December	2,000,000.00	1,250,000.00	(434,000)	2,816,000.00
Profit for the period	-	75,000.00		75,000.00
Other comprehensive (loss) income for the period	-	-	84,000.00	84,000.00
Total comprehensive income for the period	-	-	84,000.00	84,000.00
Issue of share capital	500,000.00	-	-	500,000.00

Balance at October 31	2,500,000.00	1,325,000.00	(266,000.00)	P 3,559,000.00

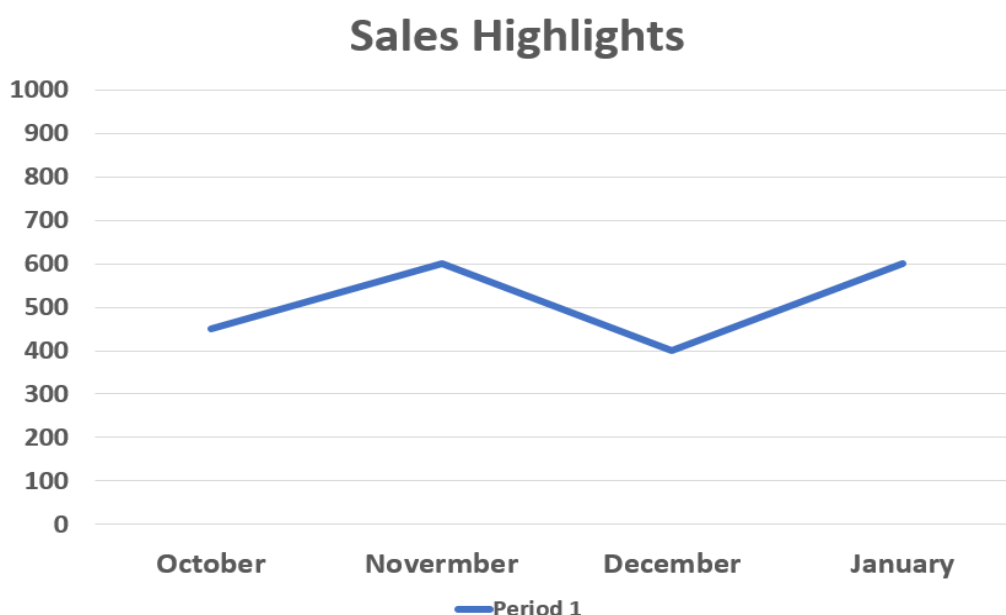
XII. Statement of Cash Flows

MBH Company Statement of Cash Flows For the Year Ended December 31,2022

Cash Flow from Operating Activities	
Net income	P 1,041,500.00
Add: Depreciation Expense	17,589.99
Account Receivable	(235,000.00)
Decrease in Inventory	585,000.00
Decrease in accounts payable	(411,800.00)
Cash provided (used) in operating activities	<u>P 997,289.99</u>
Cash Flow from Investing Activities	
`	
Cash provided (used) by investing activities)	(P 755,000.00)
Cash Flows from Financing Activities	
Borrowings of long-term debt	150,000.00
Cash dividends	(55,000)
Purchase of treasury stock	(98,000.00)
Cash provided (used) by financing activities)	(3,000.00)
Net increase in cash	P239,289.99

Cash at the beginning of the year	2,000,000.00
Cash at the end of the year	P 2,239,289.99

XIII. Financial Highlights



F. Codes and Themes of the Interview

The job of a nutritionist in a business setting is on a one-on-one basis. Compared with the patient: hospital setting vs. with the client setting, there is not much difference at all. It is easier if the clients are those diagnosed without medical needs but more on lifestyle, for the reason that their goal is simple: either to lose weight or gain more. In contrast to those clients who are clinically and medically diagnosed, who are sick, it is much more difficult. Thus, it is reasonable to create a meal plan in the business on a one-on-one basis. The complex part here though is that you got to do this business firsthand, like cooking and preparation of the food. In line with that, manpower is needed in this type of business, you calculate and incorporate all micros and macros, then the business also provides the food, so it is a lot of work. There are businesses like that, just like here in our area, most of us are medical students and have no time to cook, so we subscribe to businesses whose focus is meal planning, and it is booming. It is good because the food they need can just be delivered

to their doorstep and that's it. However, it is only ideal if the concerns are just the creation of the meal plan, daily or weekly, then they will do it, and look after the client if they can follow whatever content you have put in the plan. Nevertheless, we have to make sure that the meal plan that we will be creating must be sustainable for the client, be it the cooking and the food preparation.

The plan must not cause a drastic change to the client, it must be beneficial for them, so the assurance that the meal plan is maintainable must be observed. Moreover, this is justifiable because food and beverages are considered a necessity. Given the fortuitous events like the pandemic, people will still subscribe to this because it concerns daily needs. It is edgy compared to those businesses that focus on aesthetics and leisure, that when something happens like the pandemic, these businesses can be greatly affected and go down. Food-concerning businesses are good especially if the target market is those people who aim to be healthy and want to have personalized meal plans. Changes may happen though, particularly if the client asks for a modification of their plans, you just really have to do it. Talking about strategies, I know some friends of mine who do this kind of business, and they approach probable clients, they do not wait. The competition here though is that if you haven't established a name yet or you do not have any experience, not well known, the clients won't seek your services. That is why the initial step in this business is to emphasize marketing because Nutritionists are everywhere, it is a matter of convincing. The next step is innovation. Not because you are expected to create a meal plan, you will just really do a meal plan, there are thousands of meal plan templates you can find online. The client can just search for it themselves and do it. So, you need to improve, to develop. Think of something that can set you apart from all other nutritionists. Like, promoting your business through offering considerate budget negotiation, personalized plans, and student rate discounts. Lastly, this is what my friends commonly do, they cook the foods themselves, which is a plus. That is what makes them unique from the rest. Right now, the businesses that are booming are those that offer vegetarian foods and the like. Those that sound good to the ears. We know people when they hear something new, get curious, and tend to try it.

Therefore, the main strategy here is to think of the way you brand. They must see that you follow what you preach. For example, if you promote body fitness but then you are not physically neat in type and all, they would not subscribe to you. So it all boils down to marketing and branding, and the way you innovate, what can you possibly offer that they do not? Like subscription to various cuisines: Korean, and Mexican, to name a few. So, if you want to work in this field, the concept must not be stagnant, it should be evolving, and need innovation.

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